

Use the following chart to compute the standard deduction for taxpayers 65 or over and/or blind.

If your Filing Status is:	and the number on Form 1040, line 39(a), is:	then the standard deduction is
Single	1	\$6,650
	2	\$7,950
Married filing jointly, or Qualifying Widow(er)	1	\$11,750
	2	\$12,800
	3	\$13,850
	4	\$14,900
Married filing separately	1	\$6,400
	2	\$7,450
	3	\$8,500
	4	\$9,550
Head of Household	1	\$9,150
	2	\$10,450

Use the following worksheet or Publication 1321 to compute the allowable portion of the standard deduction.

Exhibit 3-1

Worksheet for Puerto Rico Filers with Exempt Income under Section 933 Who Do Not Itemize Deductions

1. Enter STANDARD DEDUCTION; If you checked Form 1040, Filing Status box

1, enter \$5,350

2, or 5, enter \$10,700

3, enter \$5,350

4, enter \$7,850

CAUTION: If you are 65 or over or blind, calculate your standard deduction using the chart in the Form 1040 instructions.

or

If someone can claim you as a dependent, use the Standard Deduction Worksheet for Dependents in the Form 1040 Instructions.

2. Allowable portion of STANDARD DEDUCTION:

a. Gross income subject to U.S. tax

b. Total gross income from all sources (including exempt P.R. income)

c. Divide line 2a by line 2b

d. Multiply Standard Deduction (line 1) by line 2c and enter this amount on Form 1040 line 40 or Form 1040A line 24 (allowable portion of STANDARD DEDUCTION)

Write the following above line 40 Form 1040 or line 24 of Form 1040A:

"Standard Deduction modified due to exempt income under section 933."